

RECORDATION NO. 29592 FILED**OSTER RESEARCHING SERVICES**

12897 Colonial Drive
Mt. Airy, Maryland 21771
(301) 253-6040
maryannoster@comcast.net

DEC 30 '10 -8 01 AM

SURFACE TRANSPORTATION BOARD

December 30, 2010

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, D.C. 20423

Dear Section Chief:

Enclosed for recording with the Surface Transportation Board is one original and one counterpart of the document described below to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code:

Memorandum of Assignment of Railcar Lease dated 12/22/10

Assignor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, Illinois 62062

Assignee: Wells Fargo Equipment Finance, Inc. dba
Midwest Railcar Capital Equipment Company
733 Marquette Avenue
Minneapolis, MN 55402

Equipment: 56, 5125 cf 100-ton Power Flow Pressure
Differential Covered Hoppers
SSPX 1025-1069; 1071-1081

Please record this agreement as a primary document. The filing fee of \$41 is enclosed.

Sincerely,



Mary Ann Oster
Research Consultant

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MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE
(Surface Transportation Board)

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of December 22, 2010 is between MIDWEST RAILCAR CORPORATION (the "Assignor") and WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY (the "Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. The Assignor, as lessor, has leased to Tate & Lyle Ingredients Americas, Inc., as lessee (the "Lessee"), fifty-six (56) 5125 c.f., 110-ton 286K Gross Rail Load Power Flow Pressure Differential Covered Hoppers identified on Schedule 1 attached hereto (the "Railcars") under that certain Schedule Number 90003 dated as of December 6, 2010, by and between Assignor, as lessor, and Lessee, as lessee, (the "Schedule"). The Schedule incorporates by reference that certain Rail Equipment Net Leasing Agreement No. 21621-90000 dated as of December 6, 2010 by and between Assignor, as successor lessor by way of assignment from Banc of America Leasing & Capital, LLC and Lessee (the "Master Lease"). The Schedule, together with the Master Lease solely as it pertains to the Schedule, are referred to herein as the "Lease".

B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease, dated as of even date herewith, pursuant to which the Assignor as assigned to the Assignee the rights of "Lessor" under the Lease. The terms of the assignment are more particularly set forth in the above-referenced Assignment of Lessor's Interest in the Lease.

C. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

MIDWEST RAILCAR CORPORATION
as Assignor

By: Richard M. Murphy

Richard M. Murphy
President & CEO

STATE OF Minnesota)
COUNTY OF Hennepin) SS:

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the County of Hennepin this 28th day of December, 2010 by Richard M. Murphy, as the President & CEO of Midwest Railcar Corporation, an Illinois corporation.

Gina M. Ogrin
Notary Public

My commission expires: Jan 31, 2013

[Notarial Seal]



IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

WELLS FARGO EQUIPMENT FINANCE, INC.
d/b/a MIDWEST RAILCAR CAPITAL
EQUIPMENT COMPANY
("Assignee")

By: Julie Milbrath (SEAL)

Name: Julie Milbrath
Title: Assistant Vice President

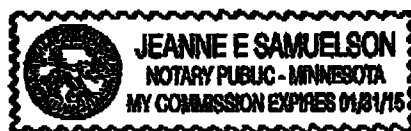
STATE OF Minnesota)
COUNTY OF Hennepin) SS:

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the County of Hennepin this 29th day of December 2010 by Julie Milbrath, as an AVP of WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY, a Minnesota corporation.

Jeanne E Samuelson
Notary Public

My commission expires: 1-31-15

[Notarial Seal]



DESCRIPTION OF RAILCARS

Fifty-Six (56) 5125 c.f., 110-ton, 286K Gross Rail Load Power Flow Pressure Differential Covered Hoppers and bearing the following reporting marks and numbers:

SSPX 1025 – SSPX 1069, Inclusive

SSPX 1071 – SSPX 1081, Inclusive